

Commonwealth of Massachusetts
Board of Public Accountancy
August 15, 2019
1000 Washington Street, Room 1D
Boston, MA 02118

Board Members Present:

Mark S. Robinson, CPA, *Chairman*
Richard H. Grueter, CPA, *Secretary*
Randall S. Davis, CPA, *Member*
Angela Parziale, CPA, MST, *Member*

Board Members Not Present:

Open Seat, *Public Member*

Staff Members Present:

James A. O'Connor, *Board Legal Counsel*
Brian P. Bialas, *Executive Director*

Call to Order: The meeting was called to order at 10:12 a.m. by Mr. Robinson.

General Business

Housekeeping and Evacuation Procedures

Mr. O'Connor and Mr. Bialas discussed the emergency evacuation procedures and the locations of restrooms.

Investigative Conference: Settlements (Closed Session under G.L. c. 112 s. 65C)

A motion was made by Mr. Davis, seconded by Mr. Grueter, to enter into a closed investigative conference under G.L. c. 112 s. 65C to review settlement offers. The motion passed unanimously.

The Board entered investigative conference at 10:12 a.m.

During the investigative conference, the Board took the following actions:

2018-01142-IT-ENF (TM)	Gave direction to prosecutor
2018-000120-IT-ENF (PB)	Dismissed

A motion was made by Mr. Davis, seconded by Mr. Grueter, to exit investigative conference and return to open session. The motion passed unanimously.

The Board exited investigative conference at 10:46 a.m.

Public Minutes of June 27, 2019

The minutes for the public meeting of June 27, 2019 were discussed. A motion was made by Mr. Grueter, seconded by Ms. Parziale, to approve the minutes with changes. The motion passed unanimously. Mr. Davis abstained.

Executive Session Minutes of June 27, 2019

The minutes for the executive session of the June 27, 2019 meeting were discussed. A motion was made by Mr. Grueter, seconded by Ms. Parziale, to approve the minutes. The motion passed unanimously. Mr. Davis abstained.

Correspondence

7.25.19 Letter from N. Juron re: Class Action Fairness Act – Aequitas Management, LLC: Read and reviewed.

Application Review and CPE Extension Request: (Executive Session closed under M.G.L. c. 30A, s. 21(a)(7) to comply with M.G.L. c. 4, s. 7, para. 26(c) and M.G.L. c. 214, s. 1B)

At 10:51 a.m., a motion was made by Mr. Davis, seconded by Ms. Parziale, to enter into a closed executive session under M.G.L. c. 30A, s. 21(a)(7) to comply with M.G.L. c. 4, s. 7, para. 26(c) and M.G.L. c. 214, s. 1B to review sensitive personal information for an application review, and sensitive medical information for a CPE extension request. The motion passed unanimously by a roll call vote.

A motion was made by Mr. Davis, seconded by Mr. Grueter, to exit executive session and return to open session. The motion passed unanimously by a roll call vote.

The Board exited executive session at 10:58 a.m.

Discussion

Approval of Management Accounting and Data Analytics Courses for Licensure

The Board reviewed correspondence from NASBA regarding whether Management Accounting and Data Analytics courses may be counted toward the education requirements for licensure.

After discussion, a motion was made by Mr. Grueter, seconded by Ms. Parziale, to allow Data Analytics courses to count toward education requirements for licensure. The motion passed unanimously.

A motion was then made by Mr. Davis, seconded by Ms. Parziale, to allow Management Accounting courses to count toward education requirements for licensure. The motion passed unanimously.

Final Decision and Order: (Quasi-Judicial Session closed under M.G.L. c. 30A, § 18)

A motion was made by Mr. Davis, seconded by Mr. Grueter, to enter into a quasi-judicial session under G.L. c. 112 s. 65C to review a final decision and order. The motion passed unanimously.

The Board entered the quasi-judicial session at 11:03 a.m.

During the quasi-judicial session, the Board took the following action:

2017-000159-IT-ENF (JC)	Determined sanction for final decision and order
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Investigative Conference: Review Cases (Closed Session under G.L. c. 112 s. 65C)

A motion was made by Mr. Davis, seconded by Ms. Parziale, to exit quasi-judicial session and enter into a closed investigative conference under G.L. c. 112 s. 65C to review cases. The motion passed unanimously.

The Board entered investigative conference at 11:06 a.m.

During the investigative conference, the Board took the following actions:

PCAOB Notifications:

Armanino LLP	Tabled until next month
BDO USA, LLP	No action taken
PricewaterhouseCoopers LLP	Action deferred until next month

AICPA:

DF referred to office of prosecutions (2019-000534-IT-ENF (DF)). Mr. Grueter recused himself from the matter.

Cases:

2019-000534-IT-ENF (DF)	Referred to office of prosecutions. Mr. Grueter recused himself from the matter.
2018-000321-IT-ENF (RF)	Dismissed. Mr. Davis recused himself from the matter.
2019-000462-IT-ENF (JD)	Referred to office of prosecutions

A motion was made by Mr. Robinson, seconded by Ms. Parziale, to exit investigative conference and return to open session. The motion passed unanimously.

The board exited investigative conference at 12:04 p.m.

Adjournment

Mr. Robinson obtained assurance from the Board's staff that the day's agenda had been completed, and there being no objections, the meeting adjourned at 12:15 p.m.

The above Minutes were approved at the open meeting held on September 19, 2019.



Brian Bialas, Executive Director

List of Documents Used by the Board at the Open Meeting:

- Meeting Agenda of August 15, 2019
- Draft Public Minutes of June 27, 2019
- Draft Executive Session Minutes of June 27, 2019
- 7.25.19 Letter from N. Juron re: Class Action Fairness Act – Aequitas Management, LLC
- 7.24.19 Email from N. Buchanan re: Data Analytics Courses
- 8.5.19 Email from K. Blevins re: Management Accounting Courses